



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

**ETA 3157.2009**

**Information Technology Services and the Preferential B&O Rate Under RCW 82.04.263**

RCW 82.04.263 provides a preferential business and occupation (B&O) tax rate for persons engaged in the business of cleaning up radioactive waste and other byproducts of weapons production and nuclear research and development for the United States or its instrumentalities. For the purposes of the preferential rate, "cleaning up radioactive waste and other byproducts of weapons production and nuclear research and development" means the activities of handling, storing, treating, immobilizing, stabilizing, or disposing of radioactive waste, radioactive tank waste and capsules, nonradioactive hazardous solid and liquid wastes, or spent nuclear fuel; spent nuclear fuel conditioning; removal of contamination in soils and ground water; decontamination and decommissioning of facilities; and activities integral and necessary to the direct performance of cleanup.

This Excise Tax Advisory (ETA) discusses how this preferential B&O tax rate applies to information technology services.

A copy of this document is available via the Internet at <http://dor.wa.gov/content/FindALawOrRule/>.

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